

ATTACHMENT B INSTRUCTIONS FOR COMPLETION OF WORKFORCE SERVICES-MONTHLY EXPENDITURE REPORT

You will need Adobe Reader X to complete this report.

GENERAL – The purpose of the Monthly Expenditure Report is to report expenditures by Contract Line Type against a specific Contract Number assigned by Tennessee Department of Labor and Workforce Development (TDLWD).

Accuracy in preparing the Monthly Expenditure Report is of major importance for all parties. When the reports are incomplete or contain certain erroneous entries, financial information used for management purposes may be distorted. Reports are required to be submitted on an Accrual Basis only. If accounting books are maintained on a Cash Basis then reports must be inclusive of expenditures that would be normally be part of books maintained on an Accrual Basis. For audit purposes, expenditures reported must reflect the actual expenditures entered in the Contractor's books of account.

Each month (around the 5th) an Adobe Portfolio with PDF fillable forms for each open contract will be e-mailed to each Contractor's attention. It will be the responsibility of each contractor to preserve updated email contact. Failure to receive emailing of the portfolio due to insufficient notification from the contractor pertaining to proper email addresses will not release the contractor from submitting reports by the due date.

Each report will reference an active, unclosed contract and each report must be completed and returned *via e-mail* to the TDLWD by the 25th of that same month. All Contractors must submit these reports to the TDLWD regardless of there being expenditures or not.

The portfolio will be for a certain month and each file inside the portfolio will be named as the contract number and a reference to the month being reported. **All files contained in the portfolio must be completely filled out.** There will no longer be the option to mark a report "Final". Consequently, monthly reports will be required until the Closeout Package has been submitted.

It is strongly suggested that a Closeout Package be submitted as soon as all numbers are complete and final regardless of the Contract End Date. Submitting a Closeout Package past the 45 days deadline will be considered to be non-compliant. However, properly submitting a Closeout Package early is acceptable and encouraged. If you have submitted a closeout and still receive a fillable form for that contract, then the closeout itself has either not been received by the appropriate staff at TDLWD fiscal office or there is a problem with what has been submitted.

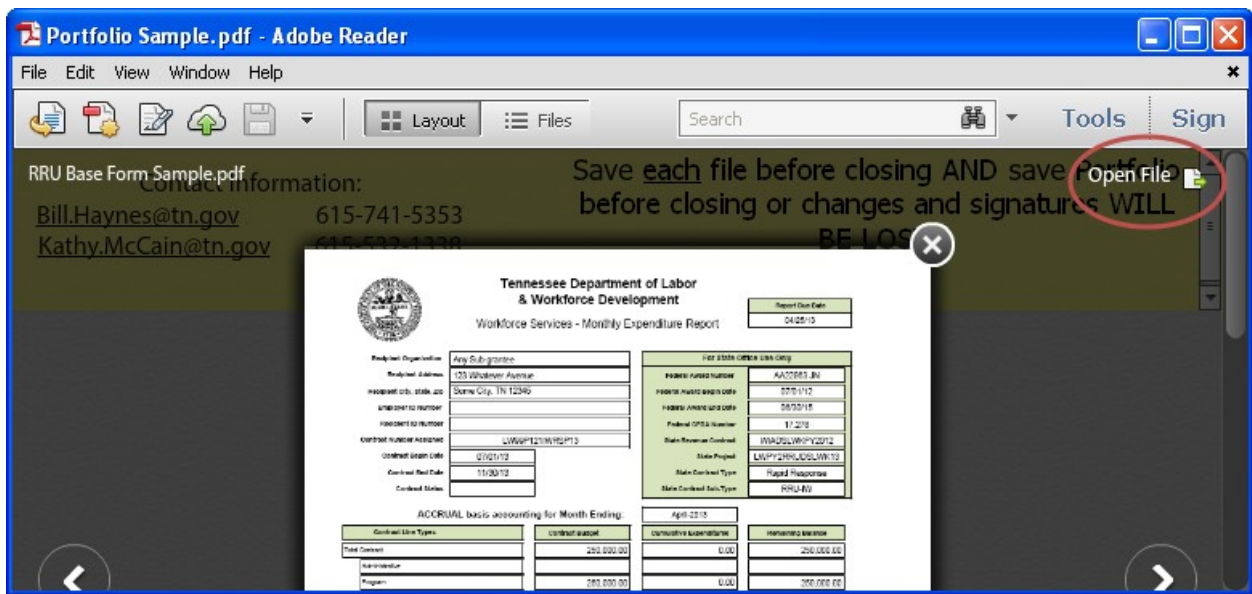
The Adobe Portfolio will be the only expenditure report requested at this time by the TDLWD fiscal office. Reports being eliminated are the Quarterly Financial Status Report, Matching Report, Program Income Report, Stand-In Costs Report, and Status of Federal Funds Report.

Step by step instructions for completing the monthly expenditure reports:

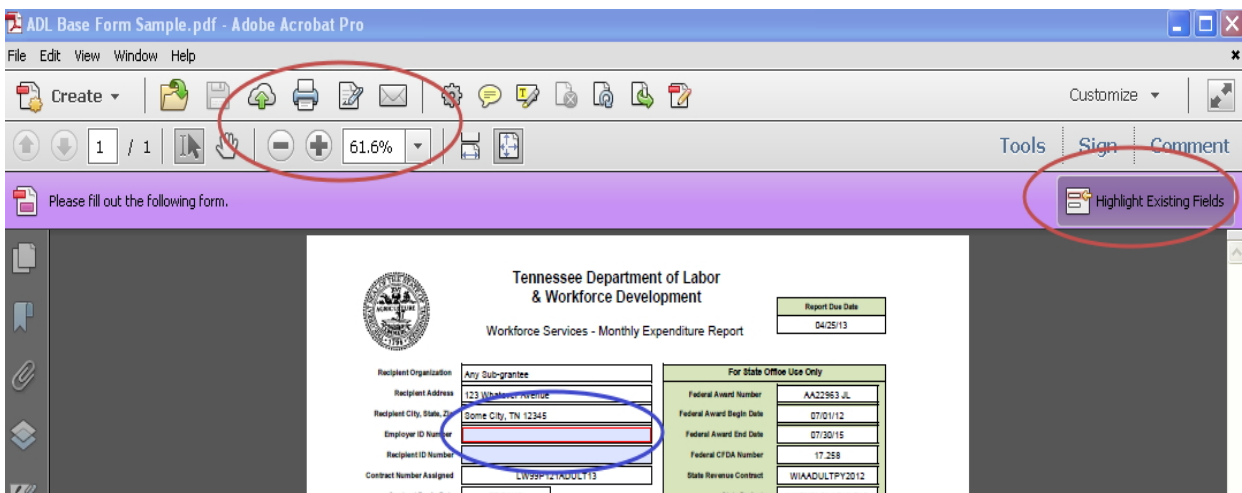
Accrued expenditures are to be reported in the month in which the service occurs, regardless of when the related cash receipts and disbursements take place.

1. Open email from TDLWD and save Adobe Portfolio file. An example of the Portfolio file name is 2014 DEC LWIA99.
2. Open Adobe Portfolio in Adobe Reader. No software purchase is required. Adobe Reader is a free download and **at the very least Adobe Reader X** will be needed. Additionally, Java Script may need to be enabled.

7. In the extreme top right corner of the screen there are the words 'Open File' with a little icon next to it that looks like a page with an arrow. Click on 'Open File'.



8. The reports should have a purple banner across the top indicating this is a fillable form. Above the purple banner is the menu for viewing size. You will also have the option to save and print. To the far right notice the button "Highlight Existing Fields". Click this button if you Do Not see fields (boxes) with a red border indicating the required fields for this report. See area circled in blue on image below.



9. Information can now be entered into the report. Please notice that this is a "one report fits all". Therefore, required fields will be based upon what type of contract information is required.
10. Every box with a red border is a required field. **Fields bordered in red that request a monetary amount must be filled in, even if the monetary amount is \$0.00.** All monetary amounts requested will be cumulative except "Current Unliquidated Obligations". Each report MUST be reviewed to eliminate any negative amounts generated by the calculated fields.
 - a. Employee ID Number – Enter the recipient organization's Federal Employee Identification Number (FEIN).

- b. Recipient ID Number – Enter any number or text the recipient uses to identify the contract or program being reported on. This is not a required field but is included for your tracking needs.
- c. Total contract Expenditures – This is a calculated field that sums Administrative Expenditures and Program Expenditures. Remaining Balance is calculated field and will not be acceptable with a negative balance.
- d. Administrative Expenditures – Enter the cumulative amount of accrued expenditures. If no Administrative activity is to be reported for this contract, enter \$0.00. Remaining balance is calculated field and will not be acceptable with a negative balance.
- e. Program Expenditures – This is a calculated field that sums all the various types of program costs except Summer Employment Breakout. Remaining Balance is a calculated field and will not be acceptable with a negative balance.
 - i. Summer Employment Breakout – Enter the cumulative amount of accrued expenditures. If no Summer Employment is to be reported for this contract, enter \$0.00.
 - ii. Out of School Youth – Enter the cumulative amount of accrued expenditures. If no Out of School Youth is to be reported for this contract, enter \$0.00.
 - iii. In School Youth – Enter the cumulative amount of accrued expenditures. If no In School Youth is to be reported for this contract, enter \$0.00.
 - iv. Adult Activities – Enter the cumulative amount of accrued expenditures. If this is a Dislocated Worker report there must be a signed modification for a budget line. If no Adult activity is to be reported for this contract, enter \$0.00. Remaining Balance is a calculated field and will not be acceptable with a negative balance.
 - v. Dislocated Worker Activities – Enter the cumulative amount of accrued expenditures. If this is an Adult report there must be a signed modification for a budget line. If no Dislocated Worker activity is to be reported for this contract, enter \$0.00. Remaining Balance is a calculated field and will not be acceptable with a negative balance.
 - vi. Statewide Activities – Enter the cumulative amount of accrued expenditures. This will be used for contracts written from Statewide Activities to include Incentive, Disability Eligibility Initiative, National Emergency, and others deemed appropriate at the TDLWD fiscal level. If no Statewide activity is to be reported for this contract, enter \$0.00.
 - vii. Rapid Response – Enter the cumulative amount of accrued expenditures. If no Rapid Response activity is to be reported for this contract, enter \$0.00.
- f. Current Unliquidated Obligations – Enter any **current** obligations (legally binding commitments to expend contract funds authorized) for which an accrued expenditure has not yet been incurred, as of the reporting period end date. Unliquidated obligations should include amounts which will become due to sub-recipients and subcontractors. Do not include any amount that has been reported as expenditures or for a future commitment of funds (e.g. long term contract) for which an obligation/accrual has not been incurred. If no Unliquidated Obligations are to be reported for the current reporting date, enter \$0.00.
- g. Total Obligations – This is a calculated field which should not be more than the Total Contract Budget.
- h. Unobligated Balance of Funds – This is a calculated field and will not be acceptable with a negative balance.
- i. See image below for where negative amounts could possibly appear. Review each report to be sure none exist.

Contract Line Types	Contract Budget	Cumulative Expenditures	Remaining Balance
Total Contract	110,000.00	116,000.00	(6,000.00)
Administrative	10,000.00	11,000.00	(1,000.00)
Program	100,000.00	105,000.00	(5,000.00)
Summer Employment Breakout			
Out of School Youth - 30% Minimum Required	30,000.00	45,000.00	
In School Youth - 70% Maximum Allowed	70,000.00	60,000.00	
Adult Activities			
Dislocated Worker Activities			
Statewide Activities			
Rapid Response Activities			
Current Unliquidated Obligations			
Total Obligations		116,000.00	
Unliquidated Balance of Funds			(6,000.00)
Cumulative Receipts			
Recipient Share Expenditures for Allowable Activities			
Cumulative Program Income			
Program Income Earned		5.00	
Program Income Spent		7.00	
Program Income Balance			(2.00)

- j. Recipient Share Expenditures for Allowable Expenses – Enter any non-Federal funds expended for the purposes or activities of the contract. Expenditures identified on this line item must be allowable costs which could otherwise have been paid for out of contract funds. These expenditures should include other non-Federal leveraged resources. The value of allowable non-Federal in-kind contributions should also be included. (NOTE: Non-Federal funds expended for the purposes or activities of the contract, which are allowable under all OMB Circulars but which are not-due to program specific restrictions- completely allowable under the contract, should **not** be reported on this line item.) If no Recipient Share is to be reported for this contract, enter \$0.00.
- k. Program Income Earned – Enter the total amount of program income earned by the recipient directly generated as a result of allowable and supported activities of the TDLWD contract. If no Program Income Earned is to be reported for this contract, enter \$0.00.
- l. Program Income Spent – Enter the total amount of program income that is expended to further or to continue any allowable project or program activities of the TDLWD contract. If no Program Income Spent is to be reported for this contract, enter \$0.00.
- m. Program Income Balance – This is a calculated field and a negative amount will not be acceptable.
- n. Remarks – Enter any remarks deemed pertinent.
- o. Title of Authorized Certifying Official – Enter the title requested.
- p. Telephone – Enter the telephone number (including area code and extension) of the certifying individual.
- q. Email Address - Enter the email address of the certifying individual.
- r. Name of Authorized Certifying Official – Enter the name requested.
- s. Save the report by using the floppy disk icon. Be sure to save every report before you close it.

RRJU Base Form Sample.pdf - Adobe Reader

File Edit View Window Help

Please fill out the following form. You can save data typed into this form.

Recipient Address	123 Whatever Avenue	Federal Award Number	AA22963 JN
Recipient City, State, Zip	Some City, TN 12345	Federal Award Begin Date	07/01/12
Employer ID Number		Federal Award End Date	06/30/15
Recipient ID Number		Federal CFDA Number	17.278
Contract Number Assigned	LW99P121WRSP13	State Revenue Contract	WIADSLWKPY2012
Contract Begin Date	07/01/13	State Project	LWPY2RRUDSLWK13
Contract End Date	11/30/13	State Contract Type	Rapid Response

- t. **Extremely important for your convenience!!!!** Close the report by clicking the small black "x" in the extreme upper right corner. Do Not click the white "x" in the red box. This will close Adobe Reader and your portfolio will not save.

RRJU Base Form Sample.pdf - Adobe Reader

File Edit View Window Help

Please fill out the following form. You can save data typed into this form.

Recipient Address	123 Whatever Avenue	Federal Award Number	AA22963 JN
Recipient City, State, Zip	Some City, TN 12345	Federal Award Begin Date	07/01/12
Employer ID Number		Federal Award End Date	06/30/15
Recipient ID Number		Federal CFDA Number	17.278
Contract Number Assigned	LW99P121WRSP13	State Revenue Contract	WIADSLWKPY2012
Contract Begin Date	07/01/13	State Project	LWPY2RRUDSLWK13
Contract End Date	11/30/13	State Contract Type	Rapid Response

- u. When the first report is saved and closed go back to Step 6. Scroll by using the arrow on the middle right to move to the next report in the portfolio.
- v. When you have completed and saved each report close the reports.

Portfolio Sample.pdf - Adobe Reader

File Edit View Window Help

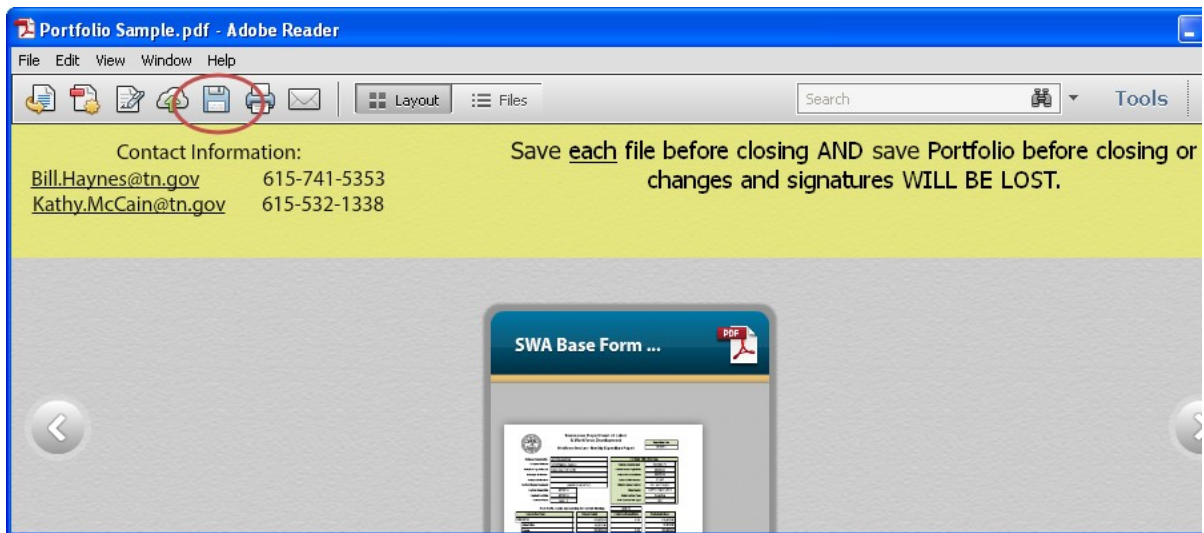
SWA Base Form Sample.pdf information: Bill Haynes@tn.gov 615-741-5353 Kathy McCain@tn.gov 615-532-1330

Save each file before closing AND save Portfolio before closing. Open File changes and signatures WILL BE LOST.

Tennessee Department of Labor & Workforce Development
Workforce Services - Monthly Expenditure Report

Recipient Organization	AA22963 JN	Federal Award Number	AA22963 JN
Recipient Address	123 Whatever Avenue	Federal Award Begin Date	07/01/12
Recipient City, State, Zip	Some City, TN 12345	Federal Award End Date	06/30/15
Employer ID Number		Federal CFDA Number	17.278
Recipient ID Number		State Revenue Contract	WIADSLWKPY2012
Contract Number Assigned	LW99P121WRSP13	State Project	LWPY2RRUDSLWK13
Contract Begin Date	07/01/13	State Contract Type	Rapid Response
Contract End Date	11/30/13		

- w. The last critical step is to save the portfolio. This is different than saving the reports. You must remember to perform this step or risk losing all the data entered into the reports.



Step by step instructions for obtaining digital signatures:

1. When all reports have been entered properly and saved make sure portfolio is saved. This is accomplished by closing all reports back to the screen that shows the yellow banner with Contact Information. Click the floppy disk icon.
2. Close the file and reopen.
3. Scan through the files to make sure every report has entered information saved and there are no negative amounts. If every report is acceptable than the Portfolio file is ready to be sent for signatures by email.
4. The electronic signature of your Authorized Certifying Official must be obtained only after each file in the portfolio is completed. Once the signature is obtained all fields including those previously "required" will become "read only" so changes will not be possible.
5. Signature of Authorized Certifying Official – Once the certifying official receives and opens the portfolio, he or she will need to digitally sign each report separately.
6. Scroll all the way to the left to be sure no reports are missed. Double click on the first report that comes up and then click in the top right corner of the screen to 'Open File'. Review Steps 2-8 for Monthly Report Instructions.
7. After reviewing the information on the report, click the box to the right of the highlighted text at the bottom of the page. DO NOT use the "Sign" function above the purple banner. Use of this feature will render reports unacceptable.

Youth Base Form Sample.pdf - Adobe Acrobat Pro

File Edit View Window Help

Create 1 / 1 100%

Tools Sign Comment

Please fill out the following form.

Adult Activities

Dislocated Worker Activities

Statewide Activities

Rapid Response Activities

Current Unliquidated Obligations

Total Obligations	0.00
Unliquidated Balance of Funds	110,000.00

Cumulative Recipient Share

Recipient Share Expenditures for Allowable Activities

Cumulative Program Income

Program Income Earned

Program Income Spent

Program Income Balance

0.00

Remarks: Attach any explanations deemed necessary for information required by State sponsoring agency in compliance with governing legislation:

Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents.

Title of Authorized Certifying Official

Telephone

Email address

Name of Authorized Certifying Official

Signature of Authorized Certifying Official

Click here to sign document

LB 0990 (revised April 2013)

- Follow the instructions given to be able to provide a certified digital signature. When the report has been signed, close the report and scroll to the next report in the portfolio. Saving individual reports will not be required. **Be sure each report is signed and save the portfolio. If the portfolio is not saved, none of the signatures will be saved either. Reports without a digital signature will not be acceptable.** See following screen shots for creating a digital signature.

DWK Base Form Sample.pdf - Adobe Reader

File Edit View Window Help

Tools Sign Comment Extended

Please fill out the following form. You can save data typed into this form.

Highlight Existing Fields

Contract Line Types	Contract Budget	Cumulative Expenditures	Remaining Balance
Total Contract	110,000.00	0.00	110,000.00
Administrative	10,000.00	0.00	10,000.00
Program	100,000.00	0.00	100,000.00

Summer Employment Break

Out of School Youth - 30% M

In School Youth - 70% M

Adult Activities

Dislocated Worker Activities

Statewide Activities

Rapid Response Activities

Current Unliquidated Obligations

Total Obligations

Unliquidated Balance of Funds

Recipient Share Expenditures for Allowable

Program Income Earned

Program Income Spent

Program Income Balance

Remarks: Attach any explanations de

Certification: I certify to the best set form in the award documents.

Title of Authorized Certify

Name of Authorized Certify

LB 0990 (Revised April 2013)

Add Digital ID

Where would you like to store your self-signed digital ID?

☒ New PKCS#12 digital ID file

Creates a new password protected digital ID file that uses the standard PKCS#12 format. This common digital ID file format is supported by most security software applications, including major web browsers. PKCS#12 files have a .pfx or .p12 file extension.

☐ Windows Certificate Store

Your digital ID will be stored in the Windows Certificate Store where it will also be available to other Windows applications. The digital ID will be protected by your Windows login.

Cancel < Back Next >

DWK Base Form Sample.pdf - Adobe Reader

File Edit View Window Help

1 / 1 75% Tools Sign Comment Extended

Please fill out the following form. You can save data typed into this form.

Highlight Existing Fields

Contract Line Types	Contract Budget	Cumulative Expenditures	Remaining Balance
Total Contract	110,000.00	0.00	110,000.00
Administrative	10,000.00		10,000.00
Program	100,000.00	0.00	100,000.00

Summer Employment Break
Out of School Youth - 30% M
In School Youth - 70% M
Adult Activities
Dislocated Worker Activities
Dislocated Activities
Rapid Response Activities
Current Unliquidated Obligations
Total Obligations
Unliquidated Balance of Funds
Recipient Share Expenditures for Allowed
Program Income Earned
Program Income Spent
Program Income Balance
Remarks: Attach any explanations de
Certification: I certify to the best
set forth in the award documents.
Title of Authorized Certify
Name of Authorized Certify

LB 0990 (Revised April 2013)

Add Digital ID

Enter your identity information to be used when generating the self-signed certificate.

Name (e.g. John Smith): Sample For Portfolio

Organizational Unit:

Organization Name:

Email Address: Kathy.McCain@tn.gov

Country/Region: US - UNITED STATES

Key Algorithm: 1024-bit RSA

Use digital ID for: Digital Signatures and Data Encryption

Cancel < Back Next >

DWK Base Form Sample.pdf - Adobe Reader

File Edit View Window Help

1 / 1 75% Tools Sign Comment Extended

Please fill out the following form. You can save data typed into this form.

Highlight Existing Fields

Contract Line Types	Contract Budget	Cumulative Expenditures	Remaining Balance
Total Contract	110,000.00	0.00	110,000.00
Administrative	10,000.00		10,000.00
Program	100,000.00	0.00	100,000.00

Summer Employment Break
Out of School Youth - 30% M
In School Youth - 70% M
Adult Activities
Dislocated Worker Activities
Dislocated Activities
Rapid Response Activities
Current Unliquidated Obligations
Total Obligations
Unliquidated Balance of Funds
Recipient Share Expenditures for Allowed
Program Income Earned
Program Income Spent
Program Income Balance
Remarks: Attach any explanations de
Certification: I certify to the best
set forth in the award documents.
Title of Authorized Certify
Name of Authorized Certify

LB 0990 (Revised April 2013)

Add Digital ID

Enter a file location and password for your new digital ID file. You will need the password when you use the digital ID to sign or decrypt documents. You should make a note of the file location so that you can copy this file for backup or other purposes. You can later change options for this file using the Security Settings dialog.

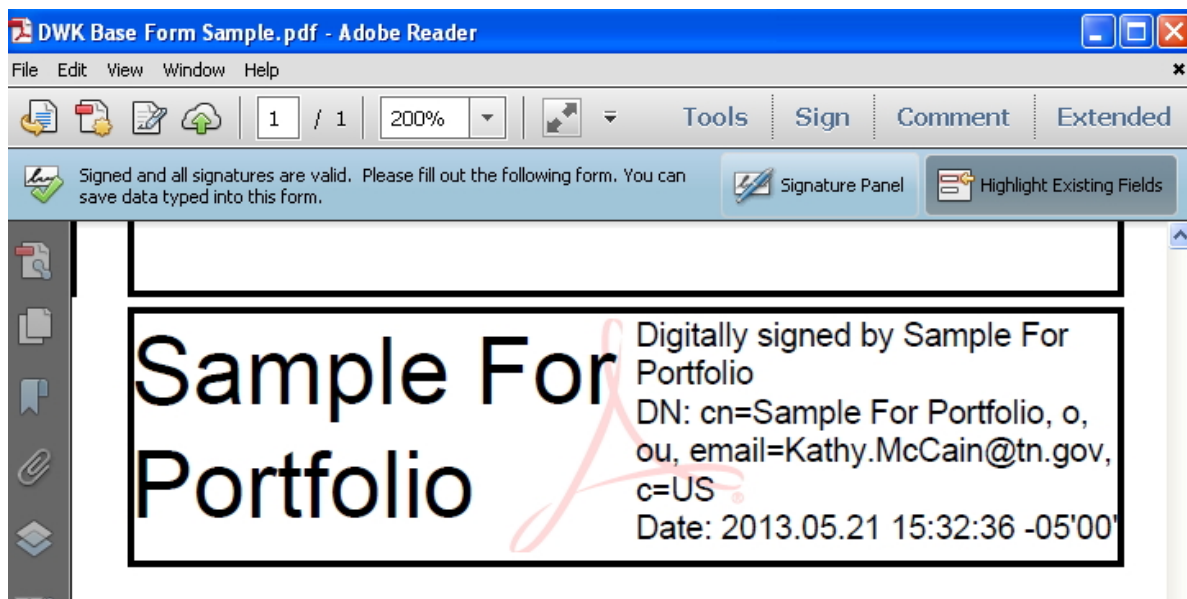
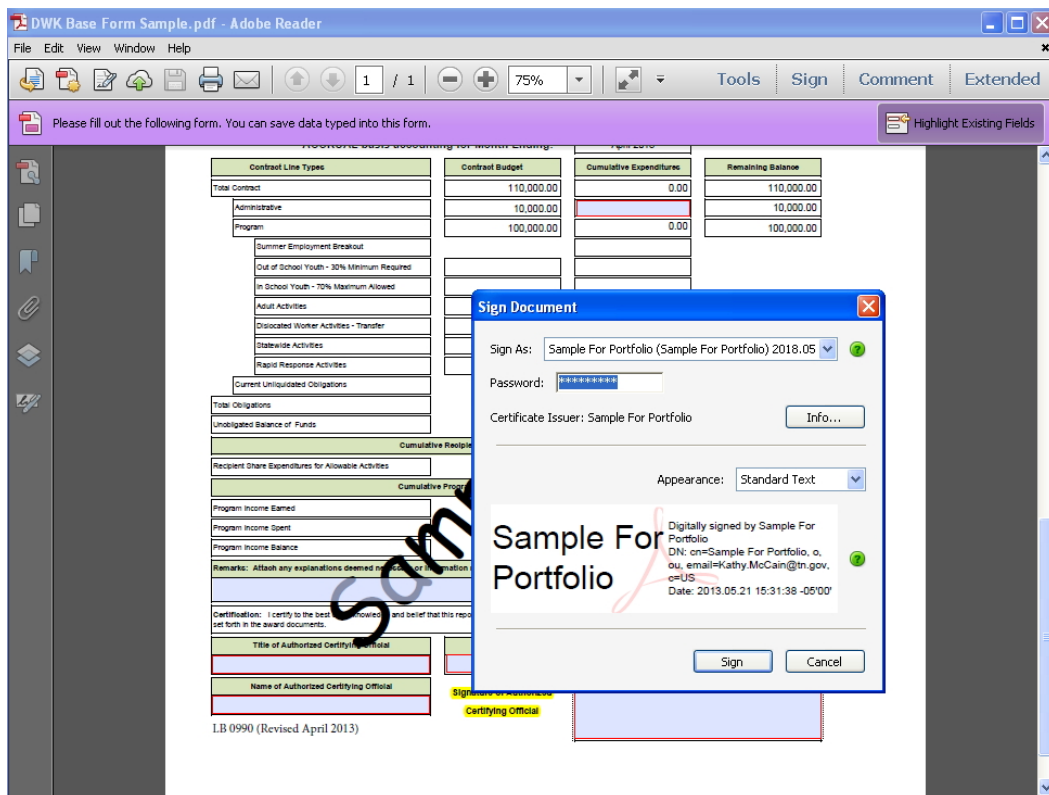
File Name: C:\Documents and Settings\cp10425\Application Data\Adobe\Acrobat\11.0\Security\Sa Browse...

Password: *****

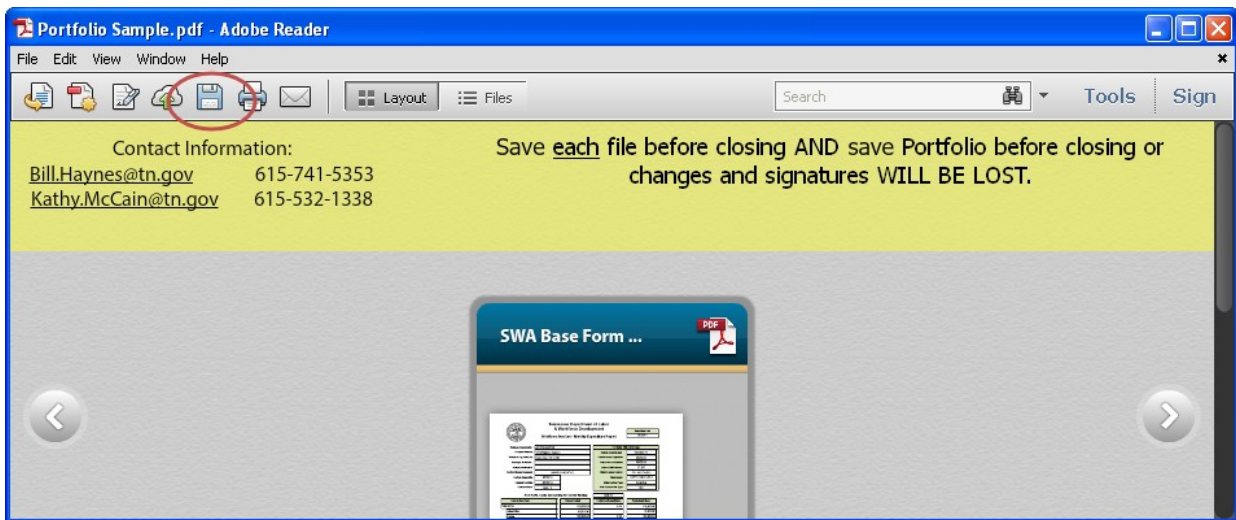
Strong

Confirm Password: *****

Cancel < Back Finish

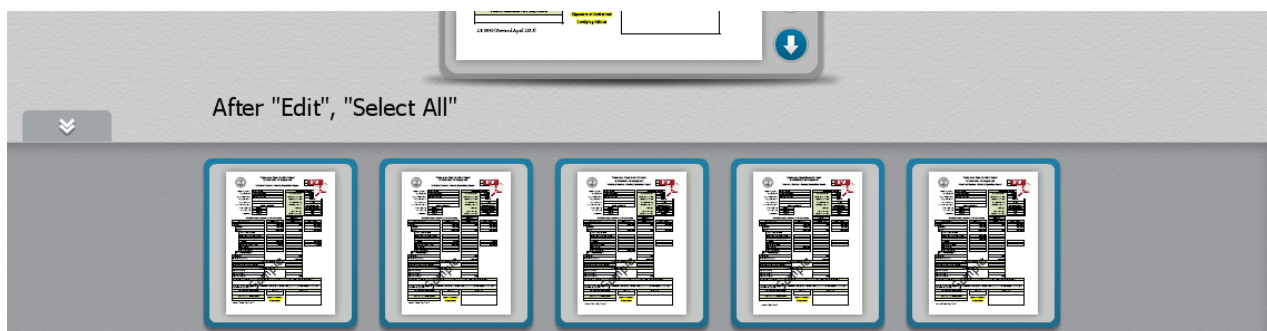
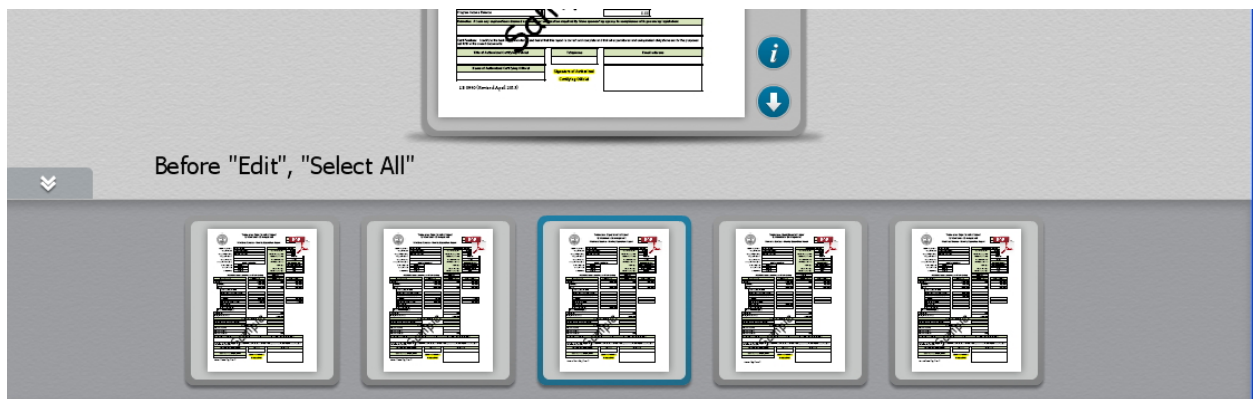


9. Make sure each report has a signature and the portfolio has been saved. See below as a reminder of how to save the portfolio. The entire portfolio should be sent back to the TDLWD via e-mail.



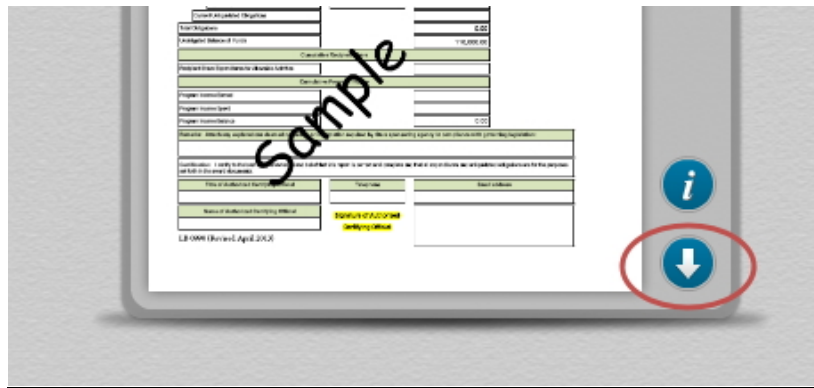
Step by step instructions for exporting files from portfolio:

1. These instructions are to be used ONLY AFTER the portfolio has been returned to TDLWD. Reports exported and then sent back to TDLWD as individual PDF files will not be acceptable.
2. There are two ways to export files.
3. The first option is to create a temporary folder to export all the reports at once. From the menu bar select "Edit", "Select All" and all the reports should become *highlighted* with a colored border around them.



4. When all reports are selected from the menu bar choose "File", "Extract Files from Portfolio" and a window should pop up to browse for the location you have created a temporary folder for this purpose. Each report can now be dragged to its permanent location.

5. The second option is to export each report individually and save directly to its permanent location.



End of Instructions